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**From:**

**Sent:** Tuesday, October 21, 2008 8:41:40 AM

**To:**

**Cc:**

**Subject:** SOL on OIC

Hi        I felt bad I couldn't help you yesterday. The statutes are so darn convoluted. I finally found it. It's under IRC 6331(k)(no levy while OIC pending (3)(A)and(B) which refer you over to 6331(i)(5) which suspends the CSED during the period the IRS is prohibited from making a levy and therefore also suspends the CSED during the period an OIC is pending or rejected and during any appeal of the rejection. Hope that helps. You probably found it by now. I think the CSED is also suspended during the time an OIC is in effect. I am not sure that is in the statute. I think it is part of the OIC agreement. See you next week.